

House File 2574

H-8300

1 Amend House File 2574 as follows:

2 1. Page 2, after line 19 by inserting:

3 <Sec. _____. Section 422.12, subsection 2, paragraph c,
4 subparagraph (1), Code 2022, is amended to read as follows:

5 (1) A volunteer fire fighter and volunteer emergency
6 medical services personnel member credit equal to ~~two hundred~~
7 fifty one thousand dollars to compensate the taxpayer for the
8 voluntary services if the volunteer served for the entire
9 tax year. A taxpayer who is a paid employee of an emergency
10 medical services program or a fire department and who is also
11 a volunteer emergency medical services personnel member or
12 volunteer fire fighter in a city, county, or area governed
13 by an agreement pursuant to [chapter 28E](#) where the emergency
14 medical services program or fire department performs services,
15 shall qualify for the credit provided under this paragraph "c".

16 Sec. _____. Section 422.12, subsection 2, paragraph d,
17 subparagraph (1), Code 2022, is amended to read as follows:

18 (1) A reserve peace officer credit equal to ~~two hundred~~
19 fifty one thousand dollars to compensate the taxpayer for
20 services as a reserve peace officer if the reserve peace
21 officer served for the entire tax year.>

22 2. Title page, line 1, by striking <authorizing> and
23 inserting <relating to first responders, including tax credits
24 and>

25 3. By renumbering as necessary.

JACOBY of Johnson